Annual Index

1977

Each article appearing in TAXES during 1977 is indexed below according to title and author (or authors). In addition, most of the articles have been listed under an appropriate general subject heading and Code sections.

A

Aidinoff, M. Bernard—Utilization of Acquired Net Operating Loss Carryovers and the Tax Reform Act of 1976—A Face-Lift for Section 382. Dec., p. 874.

Allen, David W.—Partnership "Retroactive" and "Special" Allocations: Impact of the Tax Reform Act of 1976. Mar., p. 183.

Allocation rules
Partnership. Mar., p. 183.

Anatomy of a Real Estate Tax Shelter: The Tax Reform Scalpel. Feb., p. 127.

Application of Key Man Discount in the Valuation of Closely Held Businesses. June, p. 377.

Armstrong, Arthur A. and William R. Christian—Estate and Gift Tax Changes Under the Tax Reform Act of 1976—An Overview. Mar., p. 207.

Asset Revaluation—Tax Planning Opportunities in Italy. Jan., p. 49.

Assignment of Group Life Insurance for the Purpose of Estate Tax Avoidance. July, p. 476.

Auerbach, Barry S. and Alan Yates—Can Commodities Futures Contracts Be Used to Offset the Effects of *Foster Lumber Co., Inc.*? Sept., p. 595.

Automobile Transportation Expenses: A Rough Tax Road. Sept., p. 571.

B

Backus, Mason L.—From the Thoughtful Tax Advisor. May, p. 313.

Balch, Bruce L.—Does Bankruptcy Discharge the Personal Liability for Unpaid Corporate Taxes? June, p. 355.

Bank loans—new IRS proposed regulations on reserves for losses...Sept., p. 604.

Bankruptcy liability
Effect of a personal bankruptcy on a corporate officer's liability for unpaid taxes. June, p. 355.

Benefits for rank and file employees...Dec., p. 820.

Bentzin, Charles G.—The Rollover of Terminated Benefit Plans. Mar., p. 168.

Beware! Pitfalls of Subchapter S. Sept., p. 580.

Bittker, Boris I.—Tax Reform and Disability Pensions—The Equal Treatment of Equals. June, p. 363.

Blair, David and William C. Kilpatrick—Tax Impact of Debt v. Equity Financing: A Comment. Apr., p. 278.

Blum, Walter J.—Drawing the Line Between Dividends and Investment Adjustments: A Proposal for More Consistency. Jan., p. 30.

Bowman, Jerry L.—Counting Hours of Service—Recent Developments Under ERISA. Oct., p. 643.

Boyd, James H.—Section 302(b)(1) Redemptions—Recent Developments Indicate They Are Still Alive. Aug., p. 491.

Boyd, James H. and Mary Jane Boyd—IRC Secs. 6013(e) and 6653(b)—The Innocent Spouse Provisions. Jan., p. 19.

Boyd, Mary Jane and James H. Boyd—IRS Secs. 6013(e) and 6653(b)—The Innocent Spouse Provisions. Jan., p. 19.

Bratton, Jerry W. and John M. Malloy—Unreimbursed Expenses—A Problem Area. Apr., p. 257.

Business expenses
Current treatment of reimbursed business expenses. June, p. 401.
Foreign convention deductions. June, p. 358.
Use of personal residences. Nov., p. 734.

C

Calculating accelerated depreciation...Feb., p. 116.

Campbell, Robert J.—Planning for Section 1402(a)—Self-Employment Tax on Retirement Payments Made to a Retired Partner. June, p. 411.

Can Commodities Futures Contracts Be Used to Offset the Effects of *Foster Lumber Co., Inc.*? Sept., p. 595.

Carp, Gerald I.—Estate Tax Considerations in Using Life Insurance with Marital Settlements: Current Developments. Apr., p. 282.

Case of *Est. of Howard Infante* Denied Validity by IRS Internal Ruling, The. Feb., p. 146.

Charitable contributions
Impact of the 1976 Tax Reform Act. Apr., p. 243.
Subject to restrictions on use and disposition. Jan., p. 54.
1976 Tax Reform Act defines "substantial" lobbying. May, p. 291.

Child and dependent care expenses
Changes brought about by the 1976 Tax Reform Act. June, p. 373.

Christian, William R. and Arthur A. Armstrong—Estate and Gift Tax Changes Under the Tax Reform Act of 1976—An Overview. Mar., p. 207.

Civil and Criminal Sanctions Applicable to the Corporate Taxpayer, Its Officers, Directors, and Employees. Dec., p. 786.

Closely held businesses
Key man discount. June, p. 377.
Use of partnerships and Subchapter S corporations. Dec., p. 837.

Coggin III, John C.—The Status of the *McCandless* Doctrine. Nov., p. 720.

Commissioner's Remarks on Abusive Tax Shelter Issues. Dec., p. 774.

Compensatory stock options...Sept., p. 618.

Component Depreciation Can Be a "Cure" for Excess Depreciation. Feb., p. 116.

Contemporary Look at Reimbursed Employee Business Expenses, A. June, p. 401.

Corporate Self-Assessment Responsibilities. Dec., p. 779.

Counting Hours of Service—Recent Developments Under ERISA. Oct., p. 643.

Cowen, Scott S. and Lawrence C. Phillips—Tax Reform Implications for Real Estate Investment Trusts. Feb., p. 84.

Critique of the New IRS Proposed Regulations on Reserves for Losses on Loans of Banks, A. Sept., p. 604.

Cromartie, William A.—Civil and Criminal Sanctions Applicable to the Corporate Taxpayer, Its Officers, Directors, and Employees. Dec., p. 786.

Crumbley, D. Larry and Steven Grossman—Nonqualified Stock Option Treatment. Mar., p. 195.

Curatola, Anthony P., Paul E. Dascher and Charles A. Nickerson
Home, Sweet (or Sour?) Home. Nov., p. 734.
Vacation Home Deductions and the Tax Reform Act of 1976. Sept., p. 600.

Current Reorganization Techniques. Dec., p. 852.

D

Dailey, Cynthia D. and Dennis J. Gaffney—Anatomy of a Real Estate Tax Shelter: The Tax Reform Scalpel. Feb., p. 127.

Dascher, Paul E., Anthony P. Curatola, and Charles A. Nickerson
Home, Sweet (or Sour?) Home. Nov., p. 734.
Vacation Home Deductions and the Tax Reform Act of 1976. Sept., p. 600.

Davies, Robert N.—Tax Predictability in Limited Partnership Financing—The Need for Certainty in Investment Decisions. Nov., p. 745.

Davison, Dale L. and Ted D. Englebrecht—A Statistical Look at Tax Court Compromise in Estate and Gift Tax Valuation of Closely Held Stock. June, p. 395.

Debt v. equity financing...Apr., p. 278.

Deduction of guarantor's or lender's loss...Oct., p. 686.

Deduction limitations
Transportation expenses. Sept., 571.
Vacation homes. Sept., p. 600.

Defenses of the Corporate Taxpayer Accused in Connection with Sensitive Foreign Payments. Dec., p. 806.

Deferred income
Impact of Section 83 on Subchapter S corporations. Nov., p. 754.
Planning the medium-sized corporate executive's estate. Dec., p. 889.
Planning the substantial estate. Dec., p. 908.
Rollover of terminated benefit plans. Mar., p. 168.

Depreciation
Insurance expirations. Nov., p. 738.

"Device" test...Oct., p. 656.

Dilman, Neil—Automobile Transportation Expenses: A Rough Tax Road. Sept., p. 571.

Disability pensions
1976 Tax Reform Act changes in the private and public sectors. June, p. 363.

Disappearing Foreign Earned Income Exclusion, The. Aug., p. 522.

Discount associated with the transfer of restricted securities. June, p. 381.

Discount for nonmarketability...May, p. 316.

Discrimination based on filing status...Nov., p. 760.

Distribution of stock and securities of a controlled corporation
Report on proposed Section 355 regulations. Oct., p. 656.

Distributions
Property distributions by personal holding companies. Nov., p. 715.

Dividend Provisions of Proposed U.S.-U.K. Income Tax Treaty. May, p. 300.

Dividends and investment adjustments...Jan., p. 30.

Dividends, Interest, Royalties: The "Beneficial Ownership" Change in the 1974 Amendments to the OECD Draft Convention. Aug., p. 566.

Does Bankruptcy Discharge the Personal Liability for Unpaid Corporate Taxes? June, p. 355.

Donor Restricted Charitable Gifts. Jan., p. 54.

Drawing the Line Between Dividends and Investment Adjustments: A Proposal for More Consistency. Jan., p. 30.

Dual Interpretation: Transferee Partner's Basis Adjustment Under Section 743(b). Oct., p. 691.

Due, John F.—The Universality and Neutrality of the Value Added Tax Reexamined. July, p. 469.

E

Economic analysis
Investment strategies in today's anti-shelter climate. Dec., p. 829.
New jobs tax credit. Nov., p. 707.

Educational benefit trust
Tuition remission skirmish. Apr., p. 240.

Effect of the Tax Reform Act of 1976 on Corporate Partners Not Personally Liable for Partnership Liabilities. Mar., p. 177.

Effect of the Tax Reform Act of 1976 on Estate Planning for Corporate Executives with Medium-Sized Estates. Dec., p. 889.

Effects of the 1976 Tax Reform Act on an E Reorganization. July, p. 465.

Election for Conpensatory Options: Dubious Use of a Conference Report for Dubious Nonlegislation, The. Sept., p. 618.

Enforcement techniques
Investigation of foreign sensitive payments. Dec., p. 806.
Summonses subpoenas, etc. Dec., p. 794.

Englebrecht, Ted. D.—Section 691(c) Deduction: A Review and Analysis. Mar., p. 201.

Englebrecht, Ted D. and Dale L. Davison—A Statistical Look at Tax Court Compromise in Estate and Gift Tax Valuation of Closely Held Stock. June, p. 395.

ERISA
Geographical dispersion requirement for employer real property owned by a plan. May, p. 308.
Nonqualified employee benefit plans. May, p. 344.
Recent developments—counting hours of service. Oct., p. 643.
Rollover of terminated benefit plans. Mar., p. 168.
Termination of a pension or profit-sharing plan. July, p. 419.

ESOPs
Use in the closed corporation. July, p. 443.

Est. of Klein: CA-2 Narrows Innocent Spouse Provision in Case of Partnership. June, p. 386.

Estate and Gift Tax Changes Under the Tax Reform Act of 1976—An Overview. Mar., p. 207.

Estate Liquidity: Section 303 Redemptions and the 1976 Tax Reform Act. Sept., p. 625.

Estate Planning and Future Shock. Apr., p. 226.

Estate Tax Considerations in Using Life Insurance with Marital Settlements: Current Developments. Apr., p. 282.

Estate tax planning
Assignment of group life insurance for tax avoidance. July, p. 476.
Changes under the Tax Reform Act of 1976. Mar., p. 207.
Corporate executives with medium-sized estates. Dec., p. 889.
Effects of the 1976 Tax Reform Act on an E reorganization. July, p. 465.
Future shock. Apr., p. 226.
Impact of 1976 Tax Reform Act on incentives for charitable giving. Apr., p. 243.
Lester Crown. Oct., p. 651.
Life insurance with marital settlements. Apr., p. 282.
Liquidity. Sept., p. 625.
Opportunities and pitfalls created by the 1976 Tax Reform Act. July, p. 430.
Plans for the family with sizeable wealth. Dec., p. 908.
Uniform Gifts to Minors Act—usefulness. Apr., p. 271.
Use of ESOP in the closed corporation. July, p. 443.
Whether to sell appreciated property now or later. Apr., p. 254.

Estate Tax Planning Opportunities and Pitfalls Created by the Tax Reform Act of 1976. July, p. 430.

Estimation of the Discount Associated with the Transfer of Restricted Securities. June, p. 381.

Exclusion of Employee Contributions to Retirement Plans: A Case of Equity. Apr., p. 266.

Executive compensation
Plans to produce better after-tax results. Dec., p. 811.

Exempt status
Financing related commercial activities of exempt universities. July, p. 457.
Lobbying defined. May, p. 291.

F

Federal tax compliance
Responsibilities of corporate personnel. Dec., p. 779.

Feinschreiber, Robert—New Limits on Foreign Convention Deductions. June, p. 358.

Fellowship grants...Mar., p. 190.

Filing status discrimination...Nov., p. 760.

Financing Related Commercial Activities of Exempt Universities. July, p. 457.

Fishman, Jacob—Use of an Employee Stock Ownership Plan in the Closed Corporation. July, p. 443.

Flannery, Harry A.—The Case of *Est. of Howard Infante* Denied Validity by IRS Internal Ruling. Feb., p. 146.

Fleming, J. Clifton, Jr.—Has the 1976 Tax Reform Act Injected a Gain-Seeking Requirement into Section 166? Oct., p. 686.

Foreign taxes
Conducting business in Puerto Rico. Aug., p. 498.
Dividend provisions of U. S.-U. K. income tax treaty. May, p. 300.
Earned income from sources without the United States. Aug., p. 522.
Foreign investor in the United States. Aug., p. 542.
Inclusion of a foreign subsidiary in a consolidated return. Feb., p. 100.

New international boycott provisions. Sept., p. 587.
1974 amendments to the OECD Draft Convention. Aug., p. 566.
Sensitive foreign payments. Dec., p. 806.
Tax planning opportunities in Italy. Jan., p. 49.
Tax Reform Act of 1976 changes on U. S. expatriate employees. Sept., p. 608.

Foster Lumber Co., Inc....Sept., p. 595.

Frank, Barry H.—Beware! Pitfalls of Subchapter S. Sept., p. 580.

Fraud and penalty
Civil and criminal sanctions against corporations, their officers, directors, and employees. Dec., p. 786.
Government search for corporate information. Dec., p. 794.
Sensitive foreign payments situations. Dec., p. 806.

Freling, Richard A. and Ray J. Martin—Current Reorganization Techniques. Dec., p. 852.

Fringe Benefits for Rank and File Employees. Dec., p. 820.

From the Thoughtful Tax Advisor. Jan., p. 76; Mar., p. 163; Apr., p. 240; May, p. 313; July, p. 439; Aug., p. 516; Oct., p. 651.

G

Gadarowski, James J.—Regulation of Tax Preparers—Boon or Bane. Aug., p. 532.

Gaffney, Dennis J. and Cynthia D. Dailey—Anatomy of a Real Estate Tax Shelter: The Tax Reform Scalpel. Feb., p. 127.

Gallagher, Michael C.—From the Thoughtful Tax Advisor. July, p. 439.

Generally Accepted Actuarial Practices in the Federal Income Taxation of Life Insurance Companies. May, p. 327.

Generation-jumping transfers...Aug., p. 506.

Geographical Dispersion Requirement for Employer Real Property Owned by a Plan. May, p. 308.

Glazer, Gary S. and Harvey M. Silets—Summonses, Subpoenas, Grand or Otherwise—The Government Search for Corporate Information. Dec., p. 794.

Golden, William C.—Tax Consequences of Selected Milestones in the Life of a Closely Held Corporation. Dec., p. 837.

Goodman, Leonard—How to Avoid Tax Problems Under Section 351 When Transferring Services in Exchange for Stock. Feb., p. 112.

Government Use of Jury Trials in Tax Cases. Oct., p. 680.

Greenberg, Jack M.—Tax Impact of Various Investment Strategies in Today's Anti-Tax Shelter Climate. Dec., p. 829.

Grossman, Steven and D. Larry Crumbley—Nonqualified Stock Option Treatment. Mar., p. 195.

H

Harker, Carlton—Some Questions Concerning a Pension Plan Contribution Carryover. Oct., p. 669.

Harmelink, Philip J. and Walter Krause—Reduction of Tax Discrimination Based on Filing Status: A Proposal. Nov., p. 760.

Has the 1976 Tax Reform Act Injected a Gain-Seeking Requirement into Section 166? Oct., p. 686.

Heald, John H. and Fred B. Weil—Uniform Gifts to Minors Act—Some Second Thoughts on Its Usefulness as an Estate Planning Tool. Apr., p. 271.

Higgins, J. Warren—Solution for Gasoline Conservation. June, p. 385.

High-Income Individuals and the Tax Reform Act of 1976. June, p. 405.

Hill, Lee—Corporate Self-Assessment Responsibilities. Dec., p. 779.

Hjorth, Roland L.—New Jobs Tax Credit.—Nov., p. 707.

Hofert, Jack—From the Thoughtful Tax Advisor. Jan., p. 76.

Home, Sweet (or Sour?) Home. Nov., p. 734.

Hooton, Steve R.—The Disappearing Foreign Earned Income Exclusion. Aug., p. 522.

Horvitz, Jerome S.—Financing Related Commercial Activities of Exempt Universities. July, p. 457.

How to Avoid Tax Problems Under Section 351 When Transferring Services in Exchange for Stock. Feb., p. 112.

I

Impact of Section 83 on Subchapter S Corporations. Nov., p. 754.

Impact of the 1976 Tax Reform Act on Individual Sick-Pay Plans. Jan., p. 16.

Imposition of Minimum Tax Eliminates Advantages of Accelerated Depreciation in Most Cases. June, p. 368.

Inclusion of a Foreign Subsidiary in a Consolidated Return Produces Both Benefits and Pitfalls. Feb., p. 100.

Income in respect of a decedent...Mar., p. 201.

Individual sick-pay plans...Jan., p. 16.

Influence of the Tax Reform Act of 1976 on the Minimum Tax. Jan., p. 4.

Ingram, Robert W.—Tax Planning for Pollution Control Equipment Under the Tax Reform Act of 1976. Aug., p. 511.

Innocent spouse provisions
In partnerships. June, p. 386.
Secs. 6013(e) and 6653(b). Jan., p. 19.

Insurance Expirations Require Proper Tax Planning. Nov., p. 738.

Internal Revenue Service
Commissioner's remarks on abusive tax shelter issues. Dec., p. 774.
Regulation of tax preparers. Aug., p. 532.

Inventories and long-term contracts...Mar., p. 163.

Investigation of sensitive foreign payments...Dec., p. 806.

Investment decisions
Investment strategies in today's anti-tax shelter climate. Dec., p. 829.
Limited partnership financing. Nov., p. 745.

IRC Secs. 6013(e) and 6653(b)—The Innocent Spouse Provisions. Jan., p. 19.

J

Jensen, Herbert L.—High-Income Individuals and the Tax Reform Act of 1976. June, p. 405.

Jobs tax credit...Nov., p. 707.

Johnson, Calvin H.—The Election for Compensatory Options: Dubious Use of a Conference Report for Dubious Nonlegislation. Sept., p. 618.

Johnson, Michael R.—Taxation of Community Life Insurance in the Estate of Second Spouse to Die. May, p. 336.

Jones, Sally Morrow and James W. Pratt—The Minimum Tax: Tax Preference Items and the Tax Benefit Rule. May, p. 321.

Jury trials in tax cases...Oct., p. 680.

K

Kalter, Albert and Lawrence Newman—Retention of Corporate Voting Rights: Some Comments on the Tax Reform Act Amendment. Apr., p. 263.

Kaster, Lewis R.—Real Estate Nominees. Oct., p. 696.
Key man discount in the valuation of closely held businesses. June, p. 377.

Kilpatrick, William C. and David Blair—Tax Impact of Debt v. Equity Financing: A Comment. Apr., p. 278.

Kirkpatrick, John E.—Effect of the Tax Reform Act of 1976 on Estate Planning for Corporate Executives with Medium-Sized Estates. Dec., p. 889.

Klein, Michael F.—Tax-Favored Executive Compensation. Dec., p. 811.

Kligmann, Eugene W. and Norman R. Milefsky—Estate Tax Planning Opportunities and Pitfalls Created by the Tax Reform Act of 1976. July, p. 430.

Kramer, Jack L. and G. Fred Streuling—Inclusion of a Foreign Subsidiary in a Consolidated Return Produces Both Benefits and Pitfalls. Feb., p. 100.

Kramer, John L.—Tax Reform Act of 1976—Impact of Changes on U. S. Expatriate Employees. Sept., p. 608.

Krause, Walter and Philip J. Harmelink—Reduction of Tax Discrimination Based on Filing Status: A Proposal. Nov., p. 760

Kurlander, Neil S.—New International Boycott Provisions. Sept., p. 587.

Kurtz, Jerome—Commissioner's Remarks on Abusive Tax Shelter Issues. Dec., p. 774.

L

Lamp, Walter—Dividend Provisions of Proposed U. S.-U. K. Income Tax Treaty. May, p. 300.

LaRue, David W. and Richard W. Sapp—The New Credit for Child and Dependent Care Expenses: Congress Revamps and Liberalizes a Tax Benefit Provision. June, p. 373.

Lemann, Thomas B.—Government Use of Jury Trials in Tax Cases. Oct., p. 680.

Lieberman, Paul—Nonqualified Employee Benefit Plans—A Survey of Developments. May, p. 344.

Life insurance
- Actuarial practices in the federal income taxation of life insurance companies. May, p. 327.
- Assignment of group life insurance for tax avoidance. July, p. 476.
- Community life insurance in the estate of second spouse to die. May, p. 336.
- Estate tax considerations. Apr., p. 282.

Limited partnerships
- Financing—the need for certainty in investment decisions. Nov., p. 745.

Lopez, Alicia and Michael Rosenberg—Tax Treatment of Conducting Business in Puerto Rico. Aug., p. 498.

Lukoff, Frederick L.—Dividends, Interest, Royalties: The "Beneficial Ownership" Change in the 1974 Amendments to the OECD Convention. Aug., p. 566.

Lyons, James R.—Impact of the 1976 Tax Reform Act on Individual Sick-Pay Plans. Jan., p. 16.

M

Maher, J. Michael—Application of Key Man Discount in the Valuation of Closely Held Businesses. June, p. 377.

Malloy, John M. and Dana G. Seamans—Insurance Expirations Require Proper Tax Planning. Nov., p. 738.

Malloy, John M. and Jerry W. Bratton—Unreimbursed Expenses—A Problem Area. Apr., p. 257.

Marital settlements
- Estate tax considerations. Apr., p. 282.

Martin, Ray J. and Richard A. Freling—Current Reorganization Techniques. Dec., p. 852.

McCandless **doctrine status**...Nov., p. 720.

Memorandum to File: Whether to Sell Appreciated Property. Apr., p. 254.

Milefsky, Norman R. and Eugene W. Kligmann—Estate Tax Planning Opportunities and Pitfalls Created by the Tax Reform Act of 1976. July, p. 430.

Minimum tax
- Effect of Tax Reform Act of 1976, Jan., p. 4; Jan., p. 76; June, p. 368.

Minimum Tax, The: Tax Preference Items and the Tax Benefit Rule. May, p. 321.

Misiewicz, Kevin M.—A Contemporary Look at Reimbursed Employee Business Expenses. June, p. 401.

Misiewicz, Kevin M. and Scott E. Shaeffer—A Perspective of the New Ropes for Generation-Jumping Transfers. Aug., p. 506.

Moroney, Robert E.—Why 25% Discount for Nonmarketability in One Valuation, 100% in Another? May, p. 316.

Motion Picture Tax Shelters—A New Approach. Jan., p. 66.

Murphy, Lin—Assignment of Group Life Insurance for the Purpose of Estate Tax Avoidance. July, p. 476.

N

New Credit for Child and Dependent Care Expenses, The: Congress Revamps and Liberalizes a Tax Benefit Provision. June, p. 373.

New International Boycott Provisions. Sept., p. 587.

New Jobs Tax Credit. Nov., p. 707.

New Limits on Foreign Convention Deductions. June, p. 358.

New Tax Act Defines "Substantial" Lobbying—But Charities Must Elect to Be Covered. May, p. 291.

New York State Bar Association Tax Section, Committee on Reorganizations—Report on Proposed Section 355 Regulations. Oct., p. 656.

Newman, Lawrence and Albert Kalter—Retention of Corporate Voting Rights: Some Comments on the Tax Reform Act Amendment. Apr., p. 263.

Nickerson, Charles A., Anthony P. Curatola, and Paul E. Dascher
- Home, Sweet (or Sour?) Home. Nov., p. 734.
- Vacation Home Deductions and the Tax Reform Act of 1976. Sept., p. 600.

Nonqualified Employee Benefit Plans—A Survey of Developments. May, p. 344.

Nonqualified Stock Option Treatment. Mar., p. 195.

O

Obsolete Federal Credit for State Death Taxes, The. Feb., p. 153.

Oil and gas
- Computation of percentage depletion. Oct., p. 674.
- Lease bonus depletion. May, p. 313.

Oliner, Martin—Effects of the 1976 Tax Reform Act on an E Reorganization. July, p. 465.

On Appeal to the Supreme Court in *Fulman:* Property Distributions by Personal Holding Companies. Nov., p. 715.

Orbach, Kenneth N.—Impact of Section 83 on Subchapter S Corporations. Nov., p. 754.

Overbeck, John H., Jr.—Fringe Benefits for Rank and File Employees. Dec., p. 820.

P

Partnership "Retroactive" and "Special" Allocations: Impact of the Tax Reform Act of 1976. Mar., p. 183.

Partnerships
- Financing—need for certainty in investment decisions. Nov., p. 745.
- Liabilities. Mar., p. 177.
- Selected milestones in the life of a closely held corporation. Dec., p. 837.
- *Thatcher v. Commissioner:* A Partnership Analysis. July, p. 439.
- Transferee partner's basis adjustment under Section 743(b). Oct., p. 691.

Peckron, Harold S.—Subchapter S Shareholder Requirement: Need for a Change. Feb., p. 92.

Pedrick, Willard H.—Estate Planning and Future Shock. Apr., p. 226.

Pension and profit-sharing plans
- Contribution carryover. Oct., p. 669.
- Election for compensatory options. Sept., p. 618.
- Recent developments under ERISA. Oct., p. 643.
- Rollover of terminated benefit plans. Mar., p. 168.
- Self-employment tax on retirement payments to a retired partner. June, p. 411.
- Termination of plans. July, p. 419.

Percentage depletion...Oct., p. 674.

Perspective of the New Ropes for Generation-Jumping Transfers, A. Aug., p. 506.

Phillips, Lawrence C. and Scott S. Cowen—Tax Reform Implications for Real Estate Investment Trusts. Feb., p. 84.

Planning for Section 1402(a)—Self-Employment Tax on Retirement Payments Made to a Retired Partner. June, p. 411.

Planning the Substantial Estate: How the Tax Reform Act of 1976 Requires New Approaches to Estate Plans for the Family with Sizable Wealth. Dec., p. 908.

Plutzer, Louis—The Obsolete Federal Credit for State Death Taxes. Feb., p. 153.

Pope, Thomas R.—Exclusion of Employee Contributions to Retirement Plans: A Case of Equity. Apr., p. 266.

Pratt, James W. and Sally Morrow Jones—The Minimum Tax: Tax Preference Items and the Tax Benefit Rule. May, p. 321.

Property distributions by personal holding companies...Nov., p. 715.

Prospective Impact of Noncharitable Provisions of the 1976 Tax Reform Act on Incentives for Charitable Giving. Apr., p. 243.

Puerto Rico tax treatment...Aug., p. 498.

Pye, Malcolm L.—From the Thoughtful Tax Man. Mar., p. 163.

R

Raabe, William, Jr. and Eugene Willis
Imposition of Minimum Tax Eliminates Advantages of Accelerated Depreciation in Most Cases. June, p. 368.
Requirements for Exclusion of Fellowship Grants. Mar., p. 190.

Rank and file employees' fringe benefits...Dec., p. 820.

Real estate
Investment trust. Feb., p. 84.
Tax shelter—effect of 1976 Tax Reform Act. Feb., p. 127.

Real Estate Nominees. Oct., p. 696.

Reduction of Tax Discrimination Based on Filing Status: A Proposal. Nov., p. 760.

Regulation of Tax Preparers—Boon or Bane. Aug., p. 532.

Reorganization and merger techniques
Current reorganization techniques in real terms. Dec., p. 852.

Report on Proposed Section 355 Regulations. Oct., p. 656.

Requirements for Exclusion of Fellowship Grants. Mar., p. 190.

Retention of Corporate Voting Rights: Some Comments on the Tax Reform Act Amendment. Apr., p. 263.

Retirement planning
Exclusion of employee contributions to retirement plans. Apr., p. 266.

Richelson, Stan—Effect of the Tax Reform Act of 1976 on Corporate Partners Not Personally Liable for Partnership Liabilities. Mar., p. 177.

Ringel, Fred M.—Generally Accepted Actuarial Practices in the Federal Income Taxation of Life Insurance Companies. May, p. 327.

Ritholz, Jules—Defenses of the Corporate Taxpayer Accused in Connection with Sensitive Foreign Payments. Dec., p. 806.

Rollover of Terminated Benefit Plans, The. Mar., p. 168.

Rosenberg, Michael and Alicia Lopez—Tax Treatment of Conducting Business in Puerto Rico. Aug., p. 498.

Rowen, James R.—Memorandum to File: Whether to Sell Appreciated Property. Apr., p. 254.

S

Sapp, Richard W. and David W. LaRue—The New Credit for Child and Dependent Care Expenses: Congress Revamps and Liberalizes a Tax Benefit Provision. June, p. 373.

Satty, Irving A.—Motion Picture Tax Shelters—A New Approach. Jan., p. 66.

Seamans, Dana G. and John M. Malloy—Insurance Expirations Require Proper Tax Planning. No., p. 738.

Section 83...Nov., p. 754.
Section 117...Mar., p. 190.
Section 162...Sept., p. 571; Nov., p. 720.
Section 166...Oct., p. 686.
Section 170...Jan., p. 54.
Section 262...Sept., p. 571.
Section 269...Dec., p. 874.
Section 280A...Nov., p. 734.
Section 302(b)...Jan., p. 30.
Section 302(b)(1)...Aug., p. 491.
Section 303...Jan., p. 30; July, p. 430; Sept., p. 625; Dec., p. 908.
Section 304...Jan., p. 30.
Section 306...July, p. 430.
Section 334(b)...Dec., p. 852.
Section 351...Feb., p. 112.
Section 355...Oct., p. 656.
Section 357(c)...July, p. 439.
Section 368...July, p. 465.
Section 368(a)...Dec., p. 852.
Section 382...Dec., p. 874.
Section 502...July, p. 457.
Section 613...Oct., p. 674.
Section 691(c)...Mar., p. 201.
Section 743(b)...Oct., p. 691.
Section 911...Aug., p. 522; Sept., p. 608.
Section 936...Aug., p. 498.
Section 999...Sept., p. 587.
Section 1023...Dec., p. 908.
Section 1371...Feb., p. 92.
Section 1402(a)...June, p. 411.
Section 1504...Feb., p. 100.
Section 2036(a)...Apr., p. 263.
Section 6013...June, p. 386.
Section 6013(e)...Jan., p. 19.
Section 6653(b)...Jan., p. 19; Dec., p. 786.
Section 6672...June, p. 355.
Section 7203...Dec., p. 786.

Section 302(b)(1) Redemptions—Recent Developments Indicate They Are Still Alive. Aug., p. 491.

Section 691(c) Deduction: A Review and Analysis. Mar., p. 201.

Shaeffer, Scott E. and Kevin M. Misiewicz—A Perspective of the New Ropes for Generation-Jumping Transfers. Aug., p. 506.

Shareholder investments
Dividends and adjustments. Jan., p. 30.

Shin, Tai S. and Edmund Shiens—A Critique of the New IRS Proposed Regulations on Reserves for Losses on Loans of Banks. Sept., p. 604.

Shiens, Edmund and Tai S. Shin—A Critique of the New IRS Proposed Regulations on Reserves for Losses on Loans of Banks. Sept., p. 604.

Sick-pay plans...Jan., p. 16.

Silets, Harvey M. and Gary S. Glazer—Summonses, Subpoenas, Grand or Otherwise—The Government Search for Corporate Information. Dec., p. 794.

Smith, David F.—Estate Liquidity: Section 303 Redemptions and the 1976 Tax Reform Act. Sept., p. 625.

Smith, David O.—Geographical Dispersion Requirement for Employer Real Property Owned by a Plan. May, p. 308.

Smith, James E.—Influence of the Tax Reform Act of 1976 on the Minimum Tax. Jan., p. 4.

Solution for Gasoline Conservation. June, p. 385.

Solving the Complexities Involved in the Computation of Percentage Depletion. Oct., p. 674.

Some Questions Concerning a Pension Plan Contribution Carryover. Oct., p. 669.

State university-owned housing facilities tax proposal...Aug., p. 516.

Statistical Look at Tax Court Compromise in Estate and Gift Tax Valuation of Closely Held Stock, A. June, p. 395.

Status of the *McCandless Doctrine*, The. Nov., p. 720.

Steinmann, Fred A. and Eugene Willis—Solving the Complexities Involved in the Computation of Percentage Depletion. Oct., p. 674.

Stern, Jerrold J.—Dual Interpretation: Transferee Partner's Basis Adjustment Under Section 743(b). Oct., p. 691.

Stiles, Richard L.—Termination of a Pension or Profit-Sharing Plan—Planning Opportunities. July, p. 419.

Stock options
Nonqualified treatment. Mar., p. 195.

Stock ownership
Impact of Section 83 on Subchapter S corporations. Nov., p. 754.

Stock redemption
Section 302(b)(1). Aug., p. 491.

Streuling, G. Fred and Jack L. Kramer—Inclusion of a Foreign Subsidiary in a Consolidated Return Produces Both Benefits and Pitfalls. Feb., p. 100.

Sturm, Simon G.—Taxation of the Foreign Investor in the United States. Aug., p. 542.

Subchapter S election
New developments and effect on use of Subchapter S corporations. Dec., p. 837.
Termination of election. Sept., p. 580.

Subchapter S Shareholder Requirement: Need for a Change. Feb., p. 92.

Summonses, Subpoenas, Grand or Otherwise—The Government Search for Corporate Information. Dec., p. 794.

T

Taggart, John Y.—*Est. of Klein:* CA-2 Narrows Innocent Spouse Provision in Case of Partnership. June, p. 386.

Tax Consequences of Selected Milestones in the Life of a Closely Held Corporation. Dec., p. 837.

Tax-Favored Executive Compensation. Dec., p. 811.

Tax Impact of Debt v. Equity Financing: A Comment. Apr., p. 278.

Tax Impact of Various Investment Strategies in Today's Anti-Tax Shelter Climate. Dec., p. 829.

Tax Planning for Pollution Control Equipment Under the Tax Reform Act of 1976. Aug., p. 511.

Tax Predictability in Limited Partnership Financing—The Need for Certainty in Investment Decisions. Nov., p. 745.

Tax Reduction and Simplification Act of 1977
New jobs tax credit. Nov., p. 707.

Tax Reform Act of 1976
Changes affecting doing business in Puerto Rico. Aug., p. 498.
Changes for U. S. expatriate employees. Sept., p. 608.
Changes in child and dependent care expenses. June, p. 373.
Disability pensions. June, p. 363.
Effect on corporate partners not personally liable for partnership liabilities. Mar., p. 177.
Estate tax planning. Mar., p. 207; July, p. 430; Sept., p. 625.
Executive compensation. Dec., p. 811.
Foreign convention deductions. June, p. 358.
Foreign earned income exclusion. Aug., p. 522.
Gain-seeking requirement in Section 166? Oct., p. 686.
Generation-jumping transfers. Aug., p. 506.
Impact of noncharitable provisions. Apr., p. 243.
Impact on individual sick-pay plans. Jan., p. 16.
Implications for real estate investment trusts. Feb., p. 84.
Loopholes tightened for high-income individuals. June, p. 405.
Minimum tax. Jan., p. 4; Jan., p. 76; May, p. 321.
New international boycott provisions. Sept., p. 587.
Partnership "retroactive" and "special" allocations Mar., p. 183.
Planning the medium-sized corporate executive's estate. Dec., p. 889.
Planning the substantial estate. Dec., p. 908.
Pollution control equipment amortization. Aug., p. 511.
Regulation of tax preparers. Aug., p. 532.
Retention of corporate voting rights. Apr., p. 263.
Subchapter S shareholder requirement. Feb., p. 92.
"Substantial" lobbying defined. May, p. 291.
Summonses, subpoenas—government search for corporate information. Dec., p. 794.
Transfer tax. Oct., p. 651.
Utilization of acquired net operating loss carryovers. Dec., p. 874.
Vacation home deductions. Sept., p. 600.

Tax Reform Act of 1976—Impact of Changes on U. S. Expatriate Employees. Sept., p. 608.

Tax Reform and Disability Pensions—The Equal Treatment of Equals. June, p. 363.

Tax Reform Implications for Real Estate Investment Trusts. Feb., p. 84.

Tax shelter issues
Commissioner's remarks. Dec., p. 774.
Impact of various investment strategies in today's anti-tax shelter climate. Dec., p. 829.
Motion pictures. Jan., p. 66.
Real estate and the 1976 Tax Reform Act. Feb., p. 127.

Tax Treatment of Conducting Business in Puerto Rico. Aug., p. 498.

Taxation of Community Life Insurance in the Estate of Second Spouse to Die. May, p. 336.

Taxation of the Foreign Investor in the United States. Aug., p. 542.

Terminated benefit plans...Mar., p. 168.

Termination of a Pension or Profit-Sharing Plan—Planning Opportunities. July, p. 419.

Teschner, Paul A.—From the Thoughtful Tax Advisor. Apr., p. 240.

Tidwell, Victor H.—Component Depreciation Can Be a "Cure" for Excess Depreciation. Feb., p. 116; Thoughtful Tax Advisor. Oct., p. 651.

Transferring services in exchange for stock...Feb., p. 112.

Trapp, James M. (Mack)—Planning the Substantial Estate: How the Tax Reform Act of 1976 Requires New Approaches to Estate Plans for the Family with Sizable Wealth. Dec., p. 908.

Travel and entertainment expenses
Unreimbursed expenses—a problem area. Apr., p. 257.

Trout, Robert R.—Estimation of the Discount Associated with the Transfer of Restricted Securities. June, p. 381.

U

Uniform Gifts to Minors Act—Some Second Thoughts on Its Usefulness as an Estate Planning Tool. Apr., p. 271.

Universality and Neutrality of the Value Added Tax Reexamined, The. July, p. 469.

Unreimbursed Expenses—A Problem Area. Apr., p. 257.

Use of an Employee Stock Ownership Plan in the Closed Corporation. July, p. 443.

Use of commodities futures contracts...Sept., p. 595.

Use of corporations, trusts or individuals as real estate nominees...Oct, p. 696.

Utilization of Acquired Net Operating Loss Carryovers and the Tax Reform Act of 1976—A Face-Lift for Section 382. Dec., p. 874.

V

Vacation Home Deductions and the Tax Reform Act of 1976. Sept., p. 600.

Valuation of closely held businesses...June, p. 377.

Value added tax...July, p. 469.

Venuti, Emil Joseph—Asset Revaluation—Tax Planning Opportunities in Italy. Jan., p. 49.

W

Washburn, Barbara J.—New Tax Act Defines "Substantial" Lobbying—But Charities Must Elect to Be Covered. May, p. 291.

Weil, Fred B. and John H. Heald—Uniform Gifts to Minors Act—Some Second Thoughts on Its Usefulness as an Estate Planning Tool. Apr., p. 271.

Weithorn, Stanley S.—Prospective Impact of Noncharitable Provisions of the 1976 Tax Reform Act on Incentives for Charitable Giving. Apr., p. 243.

Why 25% Discount for Nonmarketability in One Valuation, 100% in Another? May, p. 316.

Williams, Thomas C.—Thoughtful Tax Advisor. Aug., p. 516.

Willis, Eugene and Fred A. Steinmann—Solving the Complexities Involved in the Computation of Percentage Depletion. Oct., p. 674.

Willis, Eugene and William Raabe, Jr.
Imposition of Minimum Tax Eliminates Advantages of Accelerated Depreciation in Most Cases. June, p. 368.
Requirements for Exclusion of Fellowship Grants. Mar., p. 190.

Y

Yates, Alan and Barry S. Auerbach—Can Commodities Futures Contracts Be Used to Offset the Effects of *Foster Lumber Co., Inc.*? Sept., p. 595.

Young, Samuel R., Jr.—Donor Restricted Charitable Gifts. Jan., p. 54.

Z

Zuccarini, Mike—On Appeal to the Supreme Court in *Fulman:* Property Distributions by Personal Holding Companies. Nov., p. 715.